

FISCAL NOTE

Bill #: SB0380

Title: Revise voluntary income tax check-off program

Primary

Sponsor: J. D. Lynch

Status: As introduced

Sponsor signature	Date	Dave Lewis, Budget Director	Date
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Fiscal Summary

**FY2000
Difference**

**FY2001
Difference**

Revenue:

State Special Revenue (02)	\$24,200	\$24,200
Montana Schools Program Account	6,350	6,350
Children's Trust Fund Account	17,850	17,850

Net Impact on General Fund Balance:	\$0	\$0
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<u>Yes</u>	<u>No</u>		<u>Yes</u>	<u>No</u>	
	X	Significant Local Gov. Impact		X	Technical Concerns
	X	Included in the Executive Budget		X	Significant Long-Term Impacts

Fiscal Analysis

ASSUMPTIONS:

1. This bill applies retroactively to voluntary income tax checkoff programs which the contingent termination applied to and that were in effect prior to January 1, 1999.
2. Under current law, the Child Abuse Prevention checkoff created in 15-30-155 and the Agriculture in Montana Schools checkoff created in 15-30-152, would be eliminated in tax year 1999 resulting in approximately \$24,200 less in special revenue funds for both FY2000 and FY2001. \$17,850 of this decrease would come from the elimination of the Child Abuse Prevention checkoff and \$6,350 of the decrease would come from the elimination of the Agriculture in Montana Schools checkoff.

(continued)

3. Under the proposed law, neither of these checkoffs would be terminated.
4. The total amount of revenue derived from checkoffs in FY2000 and FY2001 is the average amount collected over the past two years.

FISCAL IMPACT:

	FY2000 <u>Difference</u>	FY2001 <u>Difference</u>
<u>Revenues:</u>		
State Special Revenue (02)		
Montana Schools Program Account	\$6,350	\$6,350
Children's Trust Fund Account	<u>17,850</u>	<u>17,850</u>
TOTAL	\$24,200	\$24,200